

Due June 30

# CERTIFICATION OF FINANCIAL REPORT

## FOR GOVERNMENTAL ENTITIES WITH REVENUES OR EXPENDITURES LESS THAN \$100,000.

We certify that the following schedules properly present the financial operations of the

Portage Cemetery District for the

fiscal year ended December 31, 2006.

Robert D. Phillips  
Board Chairman

3-22-07  
Date

(435) 866-2131  
Phone No.

Jeanine W. Gubler  
Budget Officer

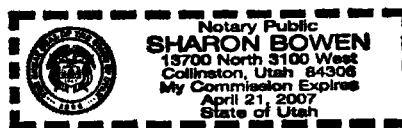
3-22-07  
Date

435-866-2232  
Phone No.

Subscribed and sworn to this 22<sup>nd</sup>

day of March, 2007.

Sharon Bowen  
(Notary Public)



One original copy of this financial report must be kept by the entity at its offices and available for public inspection.

One original copy of this financial report must be sent to:

State Auditor's Office  
Utah State Capitol Complex E310  
PO Box 142310  
Salt Lake City, UT 84114

no later than six (6) months after the end of the fiscal year.

Portage Cemetery  
District

**Balance Sheet / Statement of Net Assets**

For Entities with Total Revenues or Expenditures less than \$100,000

For the year ended

Dec. 31, 2006

	General Fund	Other Governmental Funds (Capital Projects, Debt Service, Special Revenue & Permanent)	Capital Assets and Long Term Debt	Enterprise Fund
<b>Assets</b>				
Cash and cash equivalents	7749			
Investments				
Receivables				
Capital Assets				
Land				
Building				
Improvements Other than Buildings				
Equipment			3415	
Less Accumulated Depreciation				
Other:				
<b>Total Assets</b>	7749		3415	
<b>Liabilities</b>				
Accounts Payable				
Interest Payable				
Other:				
<b>Total Liabilities</b>	-0-			
<b>Fund Balance / Net Assets</b>				
Restricted				
Reserved for: <u>Fence</u>	4114			
Unreserved	3635			
<b>Ending Fund Balance / Net Assets</b>	7749			
<b>Tot. Liab. &amp; End. Fund Bal./Net Assets</b>	7749			

Portage Cemetery  
District

**Statement of Revenues, Expenditures / Expenses and Changes in Fund Balance / Equity**

For Entities with Total Revenues or Expenditures/Expenses less than \$100,000

For the year ended Dec. 31, 2006

	General Fund		Other Governmental Funds (Capitol Projects, Debt Service, Special Revenue & Permanent)		Enterprise Fund
	Budget	Actual	Budget	Actual	
<b>Revenues:</b>					
Taxes: Property Tax	3580	3635			
Other Taxes					
Fee in Lieu of Taxes	520	557			
Charges for services	1600	1350			
Interest Income	15	16			
Other miscellaneous					
Transfers From Other Funds	785				
<b>Total Revenue</b>	<u>6500</u>	<u>5558</u>			

<b>Expenditures/Expenses:</b>					
Salaries and Benefits					
Other Operating Expenses					
Capital Outlay	6500	5154			
Depreciation					
Transfers To Other Funds					
<b>Total Expenditures/Expenses</b>	<u>6500</u>	<u>5154</u>			
<b>Income or (Loss)</b>		<u>404</u>			
Beginning fund balance/Net Assets		<u>1345</u>			
Ending fund balance/Net Assets		<u>1449</u>			